

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**South Ripley Com Sch Corp (6865)**

| 1006 Category                             | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008            | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|   | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$17,500           | \$6,255            | \$163,779          | n/a              | > 500%          | > 500%          |
|   | 11100 Regular Programs; Elementary  | \$1,577,900        | \$2,205,240        | \$2,382,261        | \$2,555,333        | 62%              | 16%             | 7%              |
|   | 11200 Regular Programs; Middle/Junior High  | \$286,675          | \$394,665          | \$340,836          | \$339,278          | 18%              | -14%            | 0%              |
|   | 11300 Regular Programs; High School   | \$930,196          | \$1,110,761        | \$1,005,943        | \$1,189,414        | 28%              | 7%              | 18%             |
|   | 11350 Regular Programs; High School; Academic Honors Diploma  | \$0                | \$24,075           | \$0                | \$0                | n/a              | -100%           | n/a             |
|   | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0                | \$10,927           | \$25,974           | \$33,478           | n/a              | 206%            | 29%             |
|   | 11420 Vocational Education; Agriculture B   | \$40,391           | \$66,072           | \$68,031           | \$75,651           | 87%              | 14%             | 11%             |
|   | 12100 2007 Account Code - Gifted and Talented   | \$43,345           | \$12,922           | \$12,922           | \$7,413            | -83%             | -43%            | -43%            |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$0                | \$0                | \$24,440           | n/a              | n/a             | n/a             |
|   | 12210 Mental Disabilities; Mild Mental Disabilities   | \$72,605           | \$168,175          | \$187,296          | \$228,974          | 215%             | 36%             | 22%             |
|   | 12410 Emotional Disabilities; Emotional Disabilities; Full Time                                       | \$93,775           | \$151,333          | \$182,251          | \$252,989          | 170%             | 67%             | 39%             |
|   | 12510 Culturally Different; Communication Disorders   | \$24,525           | \$75,816           | \$81,853           | \$81,369           | 232%             | 7%              | -1%             |
|   | 12520 Culturally Different; Compensatory  | \$2,276            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 12610 2007 Account Code - Special Programs ; Learning Disability ; All Others                         | \$89,555           | \$94,044           | \$70,213           | \$34,421           | -62%             | -63%            | -51%            |
|   | 12610 Learning Disability   | \$0                | \$0                | \$0                | \$43,216           | n/a              | n/a             | n/a             |
|   | 12710 Equal Opportunity At Risk   | \$52,333           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 12810 Special Education Preschool   | \$26,423           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 13100 Adult/Continuing Education Programs; Adult Basic Education                                      | \$1,981            | \$0                | \$2,959            | \$0                | -100%            | n/a             | -100%           |
|   | 14100 Summer School Programs; Elementary  | \$1,195            | \$8,692            | \$19,760           | \$14,126           | > 500%           | 63%             | -29%            |
|   | 14200 Summer School Programs; Middle/Junior High School   | \$1,140            | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|   | 14300 Summer School Programs; High School   | \$20,093           | \$17,282           | \$24,902           | \$19,343           | -4%              | 12%             | -22%            |
|   | 16100 Remediation Testing   | \$63,392           | \$56,349           | \$27,646           | \$56,217           | -11%             | 0%              | 103%            |
|   | 16200 Preventive Remediation  | \$0                | \$36,355           | \$47,682           | \$29,185           | n/a              | -20%            | -39%            |
|   | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$10,024           | \$6,096            | \$6,199            | \$53               | -99%             | -99%            | -99%            |
|   | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$196,756          | \$318,369          | \$202,324          | \$320,462          | 63%              | 1%              | 58%             |
|   | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$315,516          | \$339,824          | \$338,818          | \$170,416          | -46%             | -50%            | -50%            |
|   | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other             | \$0                | \$15,000           | \$15,000           | \$15,000           | n/a              | 0%              | 0%              |
|   | 22220 Library/Media Services; School Library  | \$140,400          | \$194,333          | \$198,882          | \$208,635          | 49%              | 7%              | 5%              |
|   | 22230 Library/Media Services; Audiovisual   | \$6,085            | \$7,473            | \$5,784            | \$6,072            | 0%               | -19%            | 5%              |
|   | 24100 Office of The Principal   | \$326,015          | \$433,689          | \$482,448          | \$537,351          | 65%              | 24%             | 11%             |
|   | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                                 | \$61,510           | \$67,987           | \$99,001           | \$112,723          | 83%              | 66%             | 14%             |
|   | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$28,549           | \$19,394           | \$10,884           | \$4,731            | -83%             | -76%            | -57%            |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$154,840          | \$251,746          | \$269,988          | \$134,667          | -13%             | -47%            | -50%            |
| <b>Student Academic Achievement Total</b> |   | <b>\$4,567,496</b> | <b>\$6,104,119</b> | <b>\$6,116,114</b> | <b>\$6,658,736</b> | <b>46%</b>       | <b>9%</b>       | <b>9%</b>       |
| <b>Student Instructional Support</b>      |   |                    |                    |                    |                    |                  |                 |                 |
|   | 21110 Attendance and Social Work Services; Service Area Direction                                     | \$25,462           | \$31,756           | \$34,814           | \$0                | -100%            | -100%           | -100%           |
|   | 21210 Guidance Services; Service Area Direction   | \$52,445           | \$52,212           | \$60,763           | \$58,293           | 11%              | 12%             | -4%             |
|   | 21220 Guidance Services; Counseling Services  | \$27,720           | \$170,833          | \$131,414          | \$152,817          | 451%             | -11%            | 16%             |
|   | 21290 Guidance Services; Other Guidance Services  | \$5,332            | \$12,815           | \$19,267           | \$9,203            | 73%              | -28%            | -52%            |
|   | 21340 Health Services; Nurse Services   | \$19,232           | \$28,772           | \$29,936           | \$38,996           | 103%             | 36%             | 30%             |
|   | 21390 Health Services; Other Health Services  | \$1,743            | \$2,078            | \$1,406            | \$995              | -43%             | -52%            | -29%            |
|   | 22110 Improvement of Instruction; Service Area Direction  | \$4,917            | \$32,463           | \$23,224           | \$5,288            | 8%               | -84%            | -77%            |
|   | 22130 Improvement of Instruction; Instructional Staff Training  | \$747              | \$9,408            | \$27,694           | \$14,314           | > 500%           | 52%             | -48%            |
|   | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$0                | \$0                | \$0                | \$44,522           | n/a              | n/a             | n/a             |
|   | 22350 Instruction, Related Technology; Systems Operations   | \$0                | \$0                | \$0                | \$79,053           | n/a              | n/a             | n/a             |
|   | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                | \$0                | \$1,257            | n/a              | n/a             | n/a             |
|   | 23110 Board of Education; Service Area Direction  | \$19,050           | \$17,900           | \$18,350           | \$17,931           | -6%              | 0%              | -2%             |
|   | 23120 Board of Education; Service Area Assistants   | \$31,295           | \$50,021           | \$53,813           | \$28,644           | -8%              | -43%            | -47%            |
|   | 23190 Board of Education; Other Governing Body Services   | \$15,059           | \$24,625           | \$22,512           | \$30,323           | 101%             | 23%             | 35%             |
|   | 23210 Executive Administration; Office of The Superintendent  | \$71,500           | \$157,445          | \$160,201          | \$188,533          | 164%             | 20%             | 18%             |
|   | 23220 Executive Administration; Community Relations   | \$1,030            | \$35               | \$0                | \$341              | -67%             | > 500%          | n/a             |
|   | 23290 Executive Administration; Other Executive Administration Services                               | \$5,245            | \$7,549            | \$10,138           | \$5,658            | 8%               | -25%            | -44%            |
|   | 24900 Other Support Services, School Administration   | \$3,043            | \$1,829            | \$2,816            | \$44,102           | > 500%           | > 500%          | > 500%          |
|   | 26700 2007 Account Code - Technology Coordinator  | \$0                | \$54,932           | \$55,892           | \$24,239           | n/a              | -56%            | -57%            |

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|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|  | 26710 2007 Account Code - Technology Support and Maintenance                                | \$0                | \$114,662          | \$92,755           | \$8,542            | n/a              | -93%            | -91%            |
| <b>Student Instructional Support Total</b> |   | <b>\$283,821</b>   | <b>\$769,335</b>   | <b>\$744,995</b>   | <b>\$753,051</b>   | <b>165%</b>      | <b>-2%</b>      | <b>1%</b>       |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$5,630            | \$22,289           | \$5,177            | \$5,090            | -10%             | -77%            | -2%             |
|  | 23160 Board of Education; Promotion Expenses  | \$3,325            | \$3,990            | \$4,982            | \$3,498            | 5%               | -12%            | -30%            |
|  | 23230 Executive Administration; Staff Relations and Negotiations                            | \$6,221            | \$3,505            | \$1,416            | \$643              | -90%             | -82%            | -55%            |
|  | 25110 Fiscal Services; Office of The Business Manager                                       | \$0                | \$0                | \$0                | \$42,885           | n/a              | n/a             | n/a             |
|  | 25150 Fiscal Services; Payroll Services   | \$0                | \$0                | \$0                | \$27,427           | n/a              | n/a             | n/a             |
|  | 25160 Fiscal Services; Financial Accounting   | \$358              | \$312              | \$312              | \$1,065            | 197%             | 241%            | 241%            |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$1,147            | \$453              | \$565              | \$5,278            | 360%             | > 500%          | > 500%          |
|  | 25192 Other Fiscal Services; Petty Cash   | \$0                | \$0                | \$0                | \$71               | n/a              | n/a             | n/a             |
|  | 25193 Other Fiscal Services; Printed Forms  | \$5,733            | \$5,035            | \$6,885            | \$6,752            | 18%              | 34%             | -2%             |
|  | 25196 Other Fiscal Services; Cash Change  | \$275              | \$275              | \$275              | \$275              | 0%               | 0%              | 0%              |
|  | 25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code                    | \$0                | \$203              | \$0                | \$0                | n/a              | -100%           | n/a             |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$507,189          | \$692,548          | \$705,653          | \$805,339          | 59%              | 16%             | 14%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$23,819           | \$39,408           | \$37,883           | \$39,818           | 67%              | 1%              | 5%              |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$120,342          | \$129,695          | \$96,051           | \$124,849          | 4%               | -4%             | 30%             |
|  | 26499 2007 Account Code - Other   | \$12,891           | \$159,874          | \$215,605          | \$80,057           | > 500%           | -50%            | -63%            |
|  | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | \$105              | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$39,691           | \$73,987           | \$70,393           | \$85,232           | 115%             | 15%             | 21%             |
|  | 27010 Student Transportation; Service Area Direction  | \$29,750           | \$34,812           | \$36,241           | \$44,223           | 49%              | 27%             | 22%             |
|  | 27100 Student Transportation; Vehicle Operation   | \$43,451           | \$146,083          | \$153,926          | \$185,028          | 326%             | 27%             | 20%             |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$26,162           | \$81,108           | \$99,524           | \$125,232          | 379%             | 54%             | 26%             |
|  | 27400 Student Transportation; Purchase of School Buses                                      | \$47,676           | \$119,527          | \$7,300            | \$187,604          | 293%             | 57%             | > 500%          |
|  | 27500 Student Transportation; Insurance on Buses  | \$5,472            | \$20,317           | \$19,161           | \$14,988           | 174%             | -26%            | -22%            |
|  | 27700 Student Transportation; Contracted Transportation Services                            | \$423,242          | \$374,277          | \$376,410          | \$347,488          | -18%             | -7%             | -8%             |
|  | 27900 Student Transportation; Other Student Transportation Services                         | \$30,722           | \$7,939            | \$19,427           | \$31,009           | 1%               | 291%            | 60%             |
|  | 27910 Student Transportation; Bus Driver Training   | \$0                | \$0                | \$55               | \$3,002            | n/a              | n/a             | > 500%          |
|  | 31100 Food Services Operations; Service Area Direction                                      | \$26,397           | \$19,808           | \$339              | \$231              | -99%             | -99%            | -32%            |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$154,355          | \$205,350          | \$224,131          | \$291,072          | 89%              | 42%             | 30%             |
|  | 31400 Food Services Operations; Food Purchases  | \$142,356          | \$199,873          | \$206,006          | \$248,589          | 75%              | 24%             | 21%             |
|  | 31900 Other Food Services   | \$8,920            | \$23,588           | \$25,399           | \$31,358           | 252%             | 33%             | 23%             |
|  | 33400 Athletic Coaches  | \$52,831           | \$86,503           | \$100,875          | \$106,648          | 102%             | 23%             | 6%              |
|  | 33990 Other Community Services; Other   | \$11,852           | \$15,190           | \$15,395           | \$16,286           | 37%              | 7%              | 6%              |
|  | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$740              | \$550              | \$595              | \$760              | 3%               | 38%             | 28%             |
| <b>Overhead and Operational Total</b>      |   | <b>\$1,730,651</b> | <b>\$2,466,497</b> | <b>\$2,429,983</b> | <b>\$2,861,798</b> | <b>65%</b>       | <b>16%</b>      | <b>18%</b>      |
| <b>Nonoperational</b>                      |   |                    |                    |                    |                    |                  |                 |                 |
|  | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                | \$23,015           | \$0                | \$0                | \$0                | -100%            | n/a             | n/a             |
|  | 41000 Facilities Acquisition and Construction; Land Acquisition and Development             | \$0                | \$25,000           | \$25,000           | \$131,524          | n/a              | 426%            | 426%            |
|  | 44000 Facilities Acquisition and Construction; Educational Specifications Development       | \$0                | \$10,875           | \$26,014           | \$7,736            | n/a              | -29%            | -70%            |
|  | 45100 Building Acquisition, Construction and Improvements                                   | \$17,000           | \$55,425           | \$195,800          | \$957,919          | > 500%           | > 500%          | 389%            |
|  | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts          | \$0                | \$104,259          | \$109,011          | \$157,116          | n/a              | 51%             | 44%             |
|  | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                 | \$0                | \$37,783           | \$31,308           | \$50,031           | n/a              | 32%             | 60%             |
|  | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment               | \$2,789            | \$4,802            | \$11,388           | \$9,338            | 235%             | 94%             | -18%            |
|  | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment        | \$45,384           | \$31,102           | \$10,510           | \$15,395           | -66%             | -51%            | 46%             |
|  | 53100 Debt Services; Lease Rental; Buildings ; Principal                                    | \$537,123          | \$503,693          | \$506,279          | \$502,031          | -7%              | 0%              | -1%             |
|  | 53200 Debt Services; Lease Rental; Equipment ; Principal                                    | \$0                | \$1,100            | \$1,200            | \$3,075            | n/a              | 180%            | 156%            |
| <b>Nonoperational Total</b>                |   | <b>\$625,311</b>   | <b>\$774,038</b>   | <b>\$916,510</b>   | <b>\$1,834,165</b> | <b>193%</b>      | <b>137%</b>     | <b>100%</b>     |
| <b>prorated</b>                            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 26491 2007 Account Code - PERF  | \$89,046           | \$100,317          | \$107,747          | \$52,451           | -41%             | -48%            | -51%            |
|  | 26492 2007 Account Code - Social Security   | \$342,098          | \$455,638          | \$465,393          | \$224,079          | -34%             | -51%            | -52%            |
|  | 26493 2007 Account Code - Workmen's Compensation  | \$15,784           | \$40,799           | \$34,582           | \$23,086           | 46%              | -43%            | -33%            |
|  | 26494 2007 Account Code - Group Insurance   | \$375,032          | \$827,344          | \$838,537          | \$483,874          | 29%              | -42%            | -42%            |

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|                       | 26496 2007 Account Code - Unemployment Compensation        | \$6,056          | \$3,751            | \$0                | \$2,608          | -57%             | -30%            | n/a             |
|                       | 26498 2007 Account Code - Severance / Early Retirement Pay | \$31,291         | \$51,399           | \$35,656           | \$6,203          | -80%             | -88%            | -83%            |
| <b>prorated Total</b> |  | <b>\$859,308</b> | <b>\$1,479,248</b> | <b>\$1,481,914</b> | <b>\$792,301</b> | <b>-8%</b>       | <b>-46%</b>     | <b>-47%</b>     |

| 1006 Category                        | FY 1998            | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|--------------------------------------|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| <b>Student Academic Achievement</b>  | \$5,274,754        | \$7,194,337         | \$7,185,486         | \$7,246,550         | 37%              | 1%              | 1%              | 65.4%               | 62.1%               | 61.5%               | 56.2%               |
| <b>Student Instructional Support</b> | \$327,279          | \$902,525           | \$869,136           | \$816,253           | 149%             | -10%            | -6%             | 4.1%                | 7.8%                | 7.4%                | 6.3%                |
| <b>Overhead and Operational</b>      | \$1,839,243        | \$2,722,337         | \$2,718,384         | \$3,003,084         | 63%              | 10%             | 10%             | 22.8%               | 23.5%               | 23.3%               | 23.3%               |
| <b>Nonoperational</b>                | \$625,311          | \$774,038           | \$916,510           | \$1,834,165         | 193%             | 137%            | 100%            | 7.8%                | 6.7%                | 7.8%                | 14.2%               |
| <b>Grand Total</b>                   | <b>\$8,066,586</b> | <b>\$11,593,237</b> | <b>\$11,689,516</b> | <b>\$12,900,052</b> | <b>60%</b>       | <b>11%</b>      | <b>10%</b>      |                     |                     |                     |                     |

|   | FY1998 | FY2006 | FY2007 | FY2008 |
|---|--------|--------|--------|--------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | 69.4%  | 69.8%  | 68.9%  | 62.5%  |